



America's Finest City

THE CITY OF SAN DIEGO



# **Assessment Engineer's Report**

## **TORREY HILLS MAINTENANCE ASSESSMENT DISTRICT**

**Annual Update for Fiscal Year 2009**

**under the provisions of the**

**San Diego Maintenance Assessment District Ordinance  
of the San Diego Municipal Code**

**and**

**Landscaping & Lighting Act of 1972  
of the California Streets & Highways Code**

**Prepared For**

**City of San Diego, California**

**Prepared By**

**Boyle Engineering Corporation**

7807 Convoy Court, Suite 200  
San Diego, CA 92111  
(858) 268-8080

**June 2008**

# **CITY OF SAN DIEGO**

## **Mayor**

Jerry Sanders

## **City Council Members**

Scott Peters  
District 1 (Council President)

Kevin Faulconer  
District 2

Toni Atkins  
District 3

Anthony Young  
District 4

Brian Maienschein  
District 5

Donna Frye  
District 6

Jim Madaffer  
District 7 (Council President Pro Tem)

Ben Hueso  
District 8

## **City Attorney**

Michael Aguirre

## **Chief Operating Officer**

Jay Goldstone

## **City Clerk**

Elizabeth Maland

## **Independent Budget Analyst**

Andrea Tevlin

## **City Engineer**

Afshin Oskoui

## **Assessment Engineer**

Boyle Engineering Corporation

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# Assessment Engineer's Report

## Torrey Hills

## Maintenance Assessment District

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### Preamble

Pursuant to the provisions of the "San Diego Maintenance Assessment District Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscaping and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (being Article XIID of the California Constitution), and provisions of the "Proposition 218 Omnibus Implementation Act" (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"), in connection with the proceedings for the TORREY HILLS MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as "District"), BOYLE ENGINEERING CORPORATION, as Assessment Engineer to the City of San Diego for these proceedings, submits herewith this report for the District as required by California Streets and Highways Code Section 22565.

FINAL APPROVAL, BY RESOLUTION NO. \_\_\_\_\_ ,  
ADOPTED BY THE CITY COUNCIL OF THE CITY OF SAN  
DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, ON THE  
\_\_\_\_\_ DAY OF \_\_\_\_\_, 2008.

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Elizabeth Maland, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

## Executive Summary

**Project:** Torrey Hills  
Maintenance Assessment District

**Apportionment Method:** Equivalent Benefit Unit (EBU)

	<b>FY 2008</b>	<b>FY 2009 <sup>(1)</sup></b>	<b>Maximum <sup>(2)</sup> Authorized</b>
<b>Total Parcels Assessed:</b>	1,680	1,682	--
<b>Total Estimated Assessment:</b>	\$976,859	\$1,028,936	--
<b>Total Number of EBUs:</b>	4,220.20	4,220.47	--
<i>Zone 1</i>	551.00	551.00	--
<i>Zone 2</i>	1,403.96	1,403.96	--
<i>Zone 3</i>	236.56	236.56	--
<i>Zone 4</i>	1,910.93	1,911.20	--
<i>Zone 5</i>	117.75	117.75	--
<b>Assessment per EBU:</b>			
<i>Zone 1</i>	\$292.76	\$308.36	\$308.36 <sup>(3)</sup>
<i>Zone 2</i>	\$319.01	\$336.00	\$336.00 <sup>(3)</sup>
<i>Zone 3</i>	\$185.23	\$195.10	\$195.10 <sup>(3)</sup>
<i>Zone 4</i>	\$151.43	\$159.50	\$159.50 <sup>(3)</sup>
<i>Zone 5</i>	\$292.76	\$308.36	\$308.36 <sup>(3)</sup>

<sup>(1)</sup> FY 2009 is the City's Fiscal Year 2009, which begins July 1, 2008 and ends June 30, 2009. Total Parcels Assessed, Total Estimated Assessment, and Total Number of EBUs may vary from prior fiscal year values due to parcel changes and/or land use re-classifications.

<sup>(2)</sup> Maximum authorized annual amounts subject to cost-indexing provisions as set forth in this Engineer's Report.

<sup>(3)</sup> Prior year's maximum authorized annual assessment increased by cost-indexing factor of 2.25%.

**Proposition 218 Compliance:** The District was engineered in Fiscal Year 1999 in compliance with Proposition 218. By a ballot proceeding, majority property owners (90.6% of the weighted vote) approved Fiscal Year 1999 assessments, maximum authorized assessments for subsequent years, and provisions for annual cost-indexing.

**Annual Cost-Indexing:** The maximum authorized assessment rate has been increased based on approved annual cost-indexing provisions.

**Bonds:** No bonds will be issued in connection with this District.

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## Background

The Torrey Hills (formerly Sorrento Hills) Planning Area is located north of Los Penasquitos Canyon Preserve and south of Carmel Valley. In 1998, the City of San Diego (City) retained Boyle Engineering Corporation (Boyle) to prepare an Engineer's Report for the formation of the Torrey Hills (formerly Sorrento Hills) Maintenance Assessment District (District).

By a mail ballot proceeding, property owners approved the formation of the District with 90.6% of weighted votes supporting the proposed assessments. The Engineer's Report, preliminarily accepted by Resolution Number R-289875 on March 24, 1998, proposed Fiscal Year 1999 assessments, maximum authorized assessments for subsequent years, and provisions for annual cost-indexing of the maximum authorized assessments. The original Engineer's Report is on file in the City Clerk's office.

Subsequent to the District's formation, Standard Pacific Homes petitioned the City for annexation of the Carmel Estates (Units 2 & 3) and Torrey Surf developments into the District. These developments were successfully annexed into the District in Fiscal Year 2001.

The improvements comprising the District consist of landscaped and paved medians, native and revegetated open spaces, hardscape features (sidewalks, curbs, gutters, etc.), and landscaped parkways. The purpose of the District is to provide for maintenance of these improvements.

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## District Proceedings for Fiscal Year 2009

This District is authorized and administered under the provisions of the "San Diego Maintenance Assessment District Procedural Ordinance of 1986" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscaping and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (being Article XIII D of the California Constitution), and provisions of the "Proposition 218 Omnibus Implementation Act" (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as

“Assessment Law”). This report has been prepared in compliance with Assessment Law.

The purpose of the proposed proceedings and this Assessment Engineer's Report is to update the District budget and assessments for Fiscal Year 2009. The Fiscal Year 2009 assessments proposed within this Assessment Engineer's Report are equal to or less than the maximum authorized assessment. Therefore, the vote requirements of Section 4 of Article XIID do not apply to these proceedings.

A public hearing will be scheduled where public testimony will be heard by the Council, and the Council may, at its discretion, adopt a resolution ordering the levying of the proposed assessments.

### **Bond Declaration**

No bonds will be issued in connection with this District.

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## **District Boundary**

The Boundary Map and Assessment Diagram for the Torrey Hills Maintenance Assessment District are on file in the Maintenance Assessment Districts Section of the Park and Recreation Department of the City of San Diego and by reference are made a part of this report. A reduced copy of the Boundary Map is shown in Exhibit A.

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## **Project Description**

The project to be funded by the proposed assessments is the maintenance of landscaped medians, paved medians, landscaped rights-of-way, paved rights-of-way, landscaped slopes, natural open space, greenbelts, mini-parks, and gutters. Maintenance activities include, but are not limited to, turf mowing and edging, irrigation, gutter sweeping, collection and disposal of fallen branches and trees, tree and bush trimming, fertilizing, weeding, and ongoing inspection and repairs.

The engineering drawings for the improvements to be maintained by the District are on file at Maps and Records in the Development Services Department and are incorporated herein by reference. The improvements and services provided by the District will be maintained in accordance with specifications and contracts on file with the Park

and Recreation Department. These documents are available for public inspection during normal business hours.

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## **Separation of General and Special Benefits**

Consistent with City policy for the public at large, the City will provide the District with annual contributions from the Gas Tax Fund for median maintenance (31.89¢ per square foot of landscaped median and 13.04¢ per square foot of hardscaped median) and from the Environmental Growth Fund for open space maintenance (\$40.05 per acre). These cost allocations, reviewed and adjusted annually by the City, are considered to be “general benefits” administered by the District. All other maintenance, operations, and administration costs associated with the District, which exceed the City’s contribution to the public at large, are accordingly considered to be “special benefits” funded by the District.

## **Estimated Costs**

Estimated Fiscal Year 2009 annual expenses, revenues, reserves, and assessments (provided by the City) are included as Exhibit B hereto.

## **Annual Cost-Indexing**

With the passage of Proposition 218, any proposed increase in assessments must be placed for approval before the property owners by a mail ballot and a public hearing process, similar to these proceedings. A majority of ballots received must be affirmative for the City Council to confirm and levy the increased assessments. For small assessment districts or districts with relatively low dollar assessments, the cost of an engineer’s report, balloting, and the public hearing process can potentially exceed the total cost of the increase. These incidental costs of the proceedings can be added to the assessments, resulting in even higher assessments.

Indexing assessments annually to the San Diego Consumer Price Index for Urban Consumers (SDCPI-U), as approved by the District property owners in Fiscal Year 1999, allows for minor increases for normal maintenance and operating cost escalation without incurring the costs of the Proposition 218 ballot proceedings. Any significant change in the assessment initiated by an increase in service provided or other



significant changes to the District would still require the Proposition 218 proceedings and property owner approval.

The maximum authorized assessment established in the Fiscal Year 1999 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the SDCPI-U. The maximum authorized assessment rates contained within this Assessment Engineer's Report have been indexed in accordance with these cost-indexing provisions.

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## Method of Apportionment

### Estimated Benefit of Improvements

The Transportation Element of the City's General Plan and the general policy recommendations found in the Torrey Hills Community Plan establish several goals for the community's transportation system. The improvements being maintained by this District are consistent with the plans' goals for safety and pleasing aesthetics.

The major and arterial streets within the District are the backbone of the street network within the community. They serve as the primary access routes for inter-community and intra-community trips and thus serve all parcels within the community. All parcels within the District benefit from the enhancement of these streets and the enhanced community image provided by the improvements being maintained by the District. All parcels have been assessed for the maintenance of improvements on the major and arterial streets. The costs of these improvements (common to all parcels) are termed "overlay" costs.

The collector and neighborhood streets within the District serve as the primary access routes to and from the major and arterial streets for parcels within a neighborhood, and thus serve the parcels within a given neighborhood community. Only those parcels served by such collector and neighborhood streets benefit from their enhancement. Consistent with this concept, the District is currently sub-divided into five neighborhood zones. Parcels within each zone have been assessed for the maintenance of the improvements on the collector and neighborhood streets serving their respective neighborhood zone. The costs of these improvements are termed "zone" costs.

Some parcels receive their access solely from the major and arterial

streets. These parcels are only assessed their proportionate share of the “overlay” costs. Other parcels receive their access from combined use of the major and arterial streets and the collector and neighborhood streets. These parcels are assessed for their proportionate share of “overlay” costs and “zone” costs.

### **Apportionment Methodology**

The total assessment for a given parcel is equal to the parcel’s total EBUs multiplied by the Unit Assessment Rate (unique to the zone in which parcel is situated) as shown in the following equation:

$$\text{Total Assessment} = \text{Total EBUs} \times \text{Unit Assessment Rate}$$

### **Equivalent Benefit Units (EBUs)**

EBUs for each parcel have been determined as a function of two factors, a Land Use Factor and a Benefit Factor, related as shown in the following equation:

$$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor}$$

Each of these factors is discussed below.

#### ***Land Use Factor***

Since the improvements to be maintained by the District are primarily associated with the Transportation Element of the General and Community Plans, trip generation rates for various land use categories (as previously established by the City’s Transportation Planning Section) have been used as the primary basis for the development of Land Use Factors. While these trip generation rates strictly address only vehicular trips, they are also considered to approximately reflect relative trip generation for other modes of transportation (e.g., pedestrian trips, bicycle trips, etc.), and are considered the best available information for these other transportation modes.

The special benefits of landscape improvements maintained by the District are linked to trip generation primarily by the public safety and aesthetic enhancement enjoyed by travelers through the

community. Trip generation rates provide the required nexus and basis for assigning ratios of maximum potential benefit to the various land use/zoning classifications as defined by the City's Municipal Code.

Land use/zoning classifications have been grouped with average trip generation rates assigned to establish the Land Use Factors as shown in Table 1.

**TABLE 1: Land Use Factors**

<b>Land Use/Zoning</b>	<b>Code</b>	<b>Land Use Factor</b>
Residential – Single Family (detached)	SFD	1.0 per dwelling unit
Residential – Multi-Family & Apartment	MFR	0.7 per dwelling unit
Commercial – Office & Retail	COM	45.0 per acre
Educational – Primary & Secondary	EPS	5.0 per acre
Industrial	IND	15.0 per acre
Open Space (designated)	OSP	0.0 per acre
Park – Developed	PKD	5.0 per acre
Park – Undeveloped	PKU	0.5 per acre
Street/Roadway	STR	0.0 per acre
Utility Facility	UTL	3.0 per acre

Designated Open Space serves primarily to preserve natural landscape and habitat. While access for study and passive recreation is sometimes permitted, these activities are usually allowed only to the limited extent consistent with the primary purpose of natural preservation. Since this land is essentially “unused” in the customary terms of land use (which relate to human use, not use by nature), the trip generation rate is zero. Therefore, the designated Open Space receives no benefit from the Transportation Element and has been assigned a Land Use Factor of zero.

While those traveling streets and roadways enjoy the improvements maintained by the District during their travel, the actual benefit of this enjoyment accrues to the lands at the origins and destinations of their trips, not to the lands of the streets and roadways, themselves. Accordingly, the Street/Roadway category receive no benefit and have been assigned a Land Use Factor of zero.

The Utility Facility category applies to utility infrastructure facilities, such as water tanks, pump stations, electric power transformer stations, etc. Utility company administrative offices are not included in this category.

### ***Benefit Factor***

The Land Use Factor described above reflects the relative intensity of use (or potential use) of the various parcels of land to be assessed. It does not address the relationship of this use to the specific improvements to be maintained by the District. This relationship is reflected in the Benefit Factor utilized in the assessment methodology.

In determining the Benefit Factor for each land use category, the subcomponents of the benefits of District improvements considered may include some or all of the following: public safety, view corridors and aesthetics, enhancement of community identity, drainage corridors, and recreational potential. As Benefit Factors and their subcomponents are intended to reflect the particular relationships between specific land uses within a district and the specific improvements maintained by the district, Benefit Factors will generally vary from one district to another, based on the specific character and nature of the applicable land uses and improvements maintained.

The applicable benefit subcomponents and resultant composite Benefit Factors determined for the various land use/zoning categories within this District are as shown in Table 2.

**TABLE 2: Benefit Factors by Land Use**

<b>Land Use/Zoning</b>	<b>Public Safety (max. 0.3)</b>	<b>Aesthetics (max. 0.7)</b>	<b>Composite Benefit Factor (max. 1.0)</b>
Residential – All	0.3	0.7	1.0
Commercial – Office & Retail	0.3	0.3	0.6
Educational – Primary & Secondary	0.3	0.3	0.6
Industrial	0.3	0.3	0.6
Open Space (designated)	0.3	0.0	0.3
Park – Developed	0.3	0.0	0.3
Park – Undeveloped	0.3	0.0	0.3
Street/Roadway	0.3	0.0	0.3
Utility Facility	0.3	0.0	0.3

**Public Safety.** All land uses are considered to receive the maximum available benefit from the public safety element of District improvements. Public safety is essential to all land uses, and even to lands, such as designated Open Space, held in stewardship with only incidental human use.

**Aesthetics.** The degree of benefit received from the aesthetic qualities of landscaped and hardscaped roadway medians and rights-of-way maintained by the District varies among land use categories. Generally, by nature of their use, residential lands receive the greatest benefit from the reduced traffic congestion, reduced noise levels, greater separation from traffic and generally more tranquil environment provided by landscaped and hardscaped roadway medians and rights-of-way. Commercial and institutional uses, on the other hand, often thrive on higher densities, greater traffic access, and a higher level of activity in the vicinity of their enterprises. These uses, accordingly, receive a lesser degree of benefit from the general insulation and separation provided by the aesthetic elements of District improvements.

Lands in the Open Space, Street/Roadway, and Utility Facility categories are considered to receive no significant benefit from the aesthetic elements of District improvements, as enhanced aesthetic quality of other lands in their vicinity does not affect their function, use, or value. Lands in the Golf Course and Park categories are considered to receive no significant benefit from the

aesthetic elements of District improvements, as the aesthetic values of these lands are themselves so high that they are little enhanced by those of other lands in their vicinity.

### Unit Assessment Rate

As previously mentioned, all parcels have been assessed for the maintenance of improvements on the major and arterial streets. The costs of these improvements (common to all parcels) are termed “overlay” costs. Parcels within each neighborhood zone have been assessed for the maintenance of the improvements on the collector and neighborhood streets serving their respective neighborhood zone. The costs of these improvements are termed “zone” costs.

The total “overlay” costs have been apportioned to each parcel in proportion to the parcel’s estimated EBUs relative to the total of all District EBUs. The total “zone” costs have been apportioned to each parcel in proportion to the parcel’s estimated EBUs relative to the total of all EBUs within the neighborhood zone.

The Unit Assessment Rate (rate per EBU) is equal to the sum of the “overlay” unit rate and the “zone” unit rate as shown in the following equation:

$\text{Unit Assessment Rate} = \text{Overlay Unit Rate} + \text{Zone Unit Rate}$
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Table 3 summarizes the Fiscal Year 2009 and maximum authorized unit assessment rates.

**TABLE 3: Unit Assessment Rates**

	<b>Zone 1</b>	<b>Zone 2</b>	<b>Zone 3</b>	<b>Zone 4</b>	<b>Zone 5</b>
<b>FY 2009 <sup>(1)</sup></b>					
Overlay Unit Rate	\$159.50	\$159.50	\$159.50	\$159.50	\$159.50
Zone Unit Rate	\$148.86	\$176.50	\$35.60	\$0.00	\$148.86
Unit Assessment Rate	\$308.36	\$336.00	\$195.10	\$159.50	\$308.36
<b>Maximum Authorized <sup>(2)</sup></b>					
Overlay Unit Rate	\$159.50	\$159.50	\$159.50	\$159.50	\$159.50
Zone Unit Rate	\$148.86	\$176.50	\$35.60	\$0.00	\$148.86
Unit Assessment Rate	\$308.36	\$336.00	\$195.10	\$159.50	\$308.36

<sup>(1)</sup> FY 2009 is the City's Fiscal Year 2009, which begins July 1, 2008 and ends June 30, 2009.

<sup>(2)</sup> Prior year's maximum authorized annual assessment increased by cost-indexing factor of 2.25%.

<sup>(3)</sup> Subject to cost-indexing provisions as set forth in this Assessment Engineer's Report.

As described above, the total assessment assigned to each parcel in the District has been calculated, based on the preceding factors, as follows:

$\text{Total Assessment} = \text{Total EBUs} \times \text{Unit Assessment Rate}$
--

Based on the above formula, the EBUs, unit assessment rate, and total assessment calculated for each property, can be found in the Assessment Roll (Exhibit C).

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## Summary Results

The District Boundary is presented in Exhibit A.

An estimate of the maintenance costs associated with District improvements is shown in Exhibit B.

The assessment methodology utilized is as described in the text of this report. Based on this methodology, the EBUs and Fiscal Year 2009 District assessment for each parcel were calculated and are shown in the Assessment Roll (Exhibit C).

Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number on the Assessment Roll and the Boundary Map and Assessment Diagram referenced herein. The net assessment for each parcel for Fiscal Year 2009 can be found on the Assessment Roll.

This report has been prepared and respectfully submitted by:

BOYLE ENGINEERING CORPORATION

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Eugene F. Shank, PE

C 52792

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Carolyn R. Crull



I, \_\_\_\_\_, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the Assessment as shown on the Assessment Roll, together with the Assessment Diagram, both of which are incorporated into this report, were filed in my office on the \_\_\_\_ day of \_\_\_\_\_, 2008.

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Elizabeth Maland, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

I, \_\_\_\_\_, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the Assessment Diagram incorporated into this report, was approved and confirmed by the CITY COUNCIL of said City on the \_\_\_\_ day of \_\_\_\_\_, 2008.

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Elizabeth Maland, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

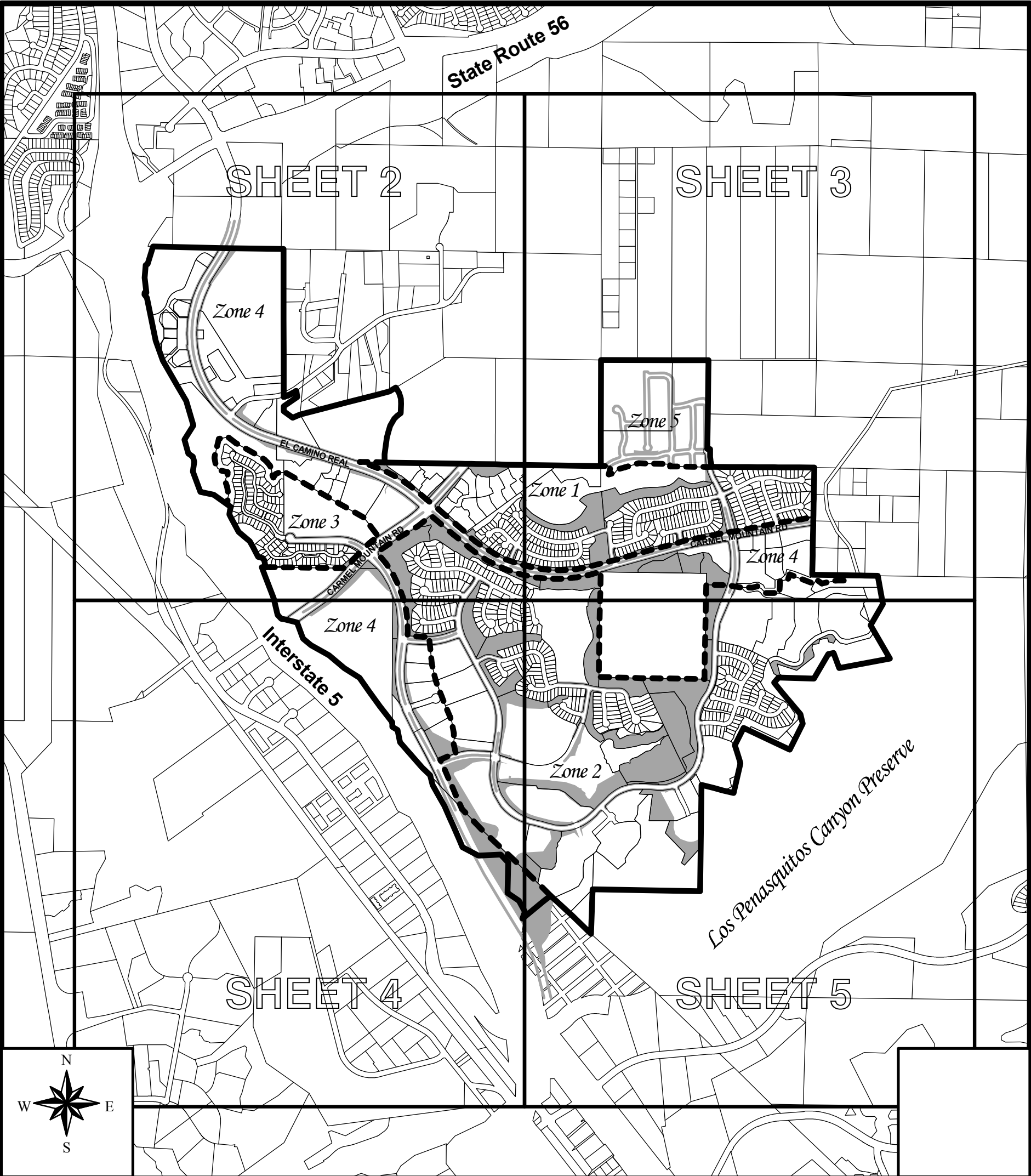
I, \_\_\_\_\_, as CITY ENGINEER of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the Assessment Diagram was recorded in my office on the \_\_\_\_ day of \_\_\_\_\_, 2008.

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Afshin Oskoui, CITY ENGINEER  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

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# **EXHIBIT A**



BOUNDARY MAP

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA, THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2000.

CHARLES G. ABDELNOUR, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

PREPARED BY:  
**BOYLE ENGINEERING CORPORATION**  
7807 Convo Court, Suite 200, San Diego, California 92111 (858) 268-8080

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF THE SORRENTO HILLS MAINTENANCE ASSESSMENT DISTRICT, CITY OF SAN DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF, HELD ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 2000, BY ITS RESOLUTION NO. \_\_\_\_\_.

CHARLES G. ABDELNOUR, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

AN ASSESSMENT WAS LEVIED BY THE CITY COUNCIL OF THE CITY OF SAN DIEGO ON THE LOTS, PIECES, AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. SAID ASSESSMENT WAS LEVIED ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 2000; SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL WERE RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 2000. REFERENCE IS MADE TO THE ASSESSMENT ROLL RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

NOTE:  
FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF LOTS OR PARCELS SHOWN ON THIS MAP, REFER TO THE COUNTY ASSESSOR'S MAPS WHICH SHALL GOVERN WITH RESPECT TO ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.

**LEGEND:**

- District Boundary
- Zone Boundary
- Parcel Line
- District Improvement

# **EXHIBIT B**

# EXHIBIT B - Estimated Annual Expenses, Revenues & Reserves

Torrey Hills - Fund 70254

	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 BUDGET
<b>BALANCE FROM PRIOR YEAR</b>	\$ 1,317,520	\$ 1,381,802	\$ 1,290,802
<b>REVENUE</b>			
Assessments	\$ 977,042	\$ 976,859	\$ 1,028,936
Interest	\$ 21,000	\$ 35,700	\$ 25,900
Environmental Growth Fund	\$ 4,494	\$ 5,163	\$ 5,172
Gas Tax Fund	\$ 54,570	\$ 60,778	\$ 60,052
<b>TOTAL REVENUE</b>	<b>\$ 1,057,106</b>	<b>\$ 1,078,500</b>	<b>\$ 1,120,060</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 2,374,626</b>	<b>\$ 2,460,302</b>	<b>\$ 2,410,862</b>
<b>EXPENSE</b>			
<b>OPERATING EXPENSE</b>			
Personnel	\$ 87,017	\$ -	\$ 93,492
Contractual	\$ 698,264	\$ 641,101	\$ 780,853
Incidental	\$ 164,199	\$ 160,468	\$ 152,710
Utilities	\$ 274,875	\$ 303,242	\$ 342,882
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 1,224,355</b>	<b>\$ 1,104,811</b>	<b>\$ 1,369,937</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 1,024,857	\$ 1,355,491	\$ 1,040,925
<b>TOTAL RESERVE</b>	<b>\$ 1,024,857</b>	<b>\$ 1,355,491</b>	<b>\$ 1,040,925</b>
<b>BALANCE</b>	<b>\$ 125,414</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 2,374,626</b>	<b>\$ 2,460,302</b>	<b>\$ 2,410,862</b>

# **EXHIBIT C**

Due to the size of the Assessment Roll (Exhibit C), only limited copies are available. Please contact the City of San Diego, Park & Recreation Department, Open Space Division, Maintenance Assessment Districts Program at (619) 685-1350 to review the Assessment Roll.